



**PROPOSED RULE MAKING
(RCW 34.05.320)**

CR-102 (7/22/01)
**Do NOT use for expedited
rule making**

Agency:

- ☒ Preproposal Statement of Inquiry was filed as WSR 01-22-037 ; or
☐ Expedited Rule Making -- Proposed notice was filed as WSR _____; or
☐ Proposal is exempt under RCW 34.05.310(4).

- ☒ Original Notice
☐ Supplemental Notice
to WSR
☐ Continuance of WSR

(a) Title of rule: (Describe Subject) WAC 4-25-530 Fees

Purpose: To remove references to "permits" and "permitholders;" Set the fee for a certificateholder to convert to a licensee; Consider a fee increase for candidates of another state to take the CPA examination in Washington state

Other identifying information:

(b) Statutory authority for adoption: RCW 18.04.055; .065; .105(1)(e) and (3) Statute being implemented: 18.04.055; .065; .105(1) & (3)

(c) Summary: Increases the fee for proctored candidates; Replaces references to "permits" and "permitholders" with "practice privilege;" Replaces reference to CPA "certificate" to CPA "wall document," Clarifies that no fee is charged to certificateholders converting to a license

Reasons supporting proposal: The fee for proctored candidates should be increased to be equitable with other exam fee increases. "Permit" language is being changed to "practice privilege" for consistency with the statute. The fee for certificateholders converting to a license was inadvertently left out of the amended rule (effective 12/01/01). Currently, Board policy establishes the fee as \$0.

| (d) Name of Agency Personnel Responsible for: | Office Location | Telephone |
|-----------------------------------------------|----------------------------------|----------------|
| 1. Drafting.....Dana M. McInturff, CPA | 711 S Capitol Way, #400, Olympia | (360) 586-0163 |
| 2. Implementation.... Dana M. McInturff, CPA | 711 S Capitol Way, #400, Olympia | (360) 586-0163 |
| 3. Enforcement..... Dana M. McInturff, CPA | 711 S Capitol Way, #400, Olympia | (360) 586-0163 |

(e) Name of proponent (person or organization): Primarily the Washington State Board of Accountancy
CPA Examination Services - Private

☐ Private
☐ Public
☒ Governmental

(f) Agency comments or recommendations, if any, as to statutory language, implementation, enforcement and fiscal matters:
None

(g) Is rule necessary because of:

| | | | |
|-------------------------|------------------------------|----------------------------------------|------------------------------------------|
| Federal Law? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, ATTACH COPY OF TEXT Citation: |
| Federal Court Decision? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | |
| State Court Decision? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | |

(h) HEARING LOCATION:
Doubletree Hotel - Spokane City Center
322 N Spokane Falls Court
Spokane, WA 99201

Date: 7/26/02 Time: 9:00 a.m.

Assistance for persons with disabilities: Contact
Cheryl Sexton by 7/19/02

TDD (800) 833-6384 or (360) 664-9194

Submit written comments to:
Dana M. McInturff, CPA, Executive Director
Washington State Board of Accountancy
PO Box 9131
Olympia, WA 98507-9131
FAX (360) 664-9190 By (date) 7/22/02

DATE OF INTENDED ADOPTION: 7/26/02

CODE REVISER USE ONLY

NAME (TYPE OR PRINT)

Dana M. McInturff, CPA

SIGNATURE

TITLE

Executive Director

DATE

5/30/02

(COMPLETE REVERSE SIDE)

(j) Short explanation of rule, its purpose, and anticipated effects:

The Board's goal with all of its rule proposals is to:

- ☐ Promote clarity
- ☐ Ensure effective communication
- ☐ Ensure fairness in interpretation and application of the rules
- ☐ Promote efficiencies through minimizing gray areas

Specifically, RCW 18.04.065 directs the Board to "set its fees at a level adequate to pay the costs of administering this chapter" (that is, chapter 18.04 RCW, the Accountancy Act).

Does proposal change existing rules? ☒ YES ☐ NO

If yes, describe changes:

Increases the fee for proctored candidates from \$90 to \$110

Replaces references to "permits" and "permitholders" with "practice privilege"

Replaces reference to CPA "certificate" to CPA "wall document"

Clarifies that no fee is charged to certificateholders converting to a license

(k) Has a small business economic impact statement been prepared under chapter 19.85 RCW?

☐ Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by writing to:

telephoning: ()

faxing: ()

☒ No. Explain why no statement was prepared

The proposed rule will not have more than minor economic impact on business.

(l) Does RCW 34.05.328 apply to this rule adoption? ☐ Yes ☒ No

Please explain: The Board of Accountancy is not one of the agencies required to submit to the requirements of RCW 34.05.328.

WAC 4-25-530 Fees. The board shall charge the following fees:

| | | |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| (1) | CPA examination applications: | |
| (a) | First-time | \$264 |
| (b) | Reexamination, four sections | \$239 |
| (c) | Reexamination, two sections | \$172 |
| (d) | Reexamination, one section | \$149 |
| (e) | Administration of examination for out-of-state applicants | \$((90)) <u>110</u> |
| (2) | ((Application for)) <u>Initial</u> individual license, ((permit to)) practice <u>privilege</u> , individual license through reciprocity, or registration as a resident nonlicensee firm owner | \$300 |
| (3) | Renewal of license, certificate, ((permit to)) practice <u>privilege</u> , or registration as a resident nonlicensee firm owner | \$200 |
| (4) | CPA firm license and renewal fee (sole proprietorships with no employees are exempt) | \$200 |
| (5) | Amendment to firm license | \$25 |
| (6) | Copies of records, per page exceeding fifty pages | \$0.50 |
| (7) | Printed listing of CPA exam candidates | \$75 |
| (8) | Computer diskette listing of licensees, certificateholders, ((permitholders)) <u>grants of practice privilege</u> , and registered resident nonlicensee firm owners and CPA exam candidates | \$75 |
| (9) | Applications for reinstatement of license, ((permit to)) practice <u>privilege</u> , certificate, or registration as a resident nonlicensee owner | \$450 |
| (10) | Replacement CPA ((certificates)) <u>wall document</u> | \$50 |
| (11) | Quality assurance review program fee (includes monitoring reviews for up to two years) | \$400 |
| (12) | Late fee | \$100 |

| | | |
|-------------|---------------------------------------------------------------------------------------------|------------|
| (13) | Dishonored check fee (including, but not limited to, insufficient funds or closed accounts) | \$35 |
| <u>(14)</u> | <u>Application for certificateholder to convert to a license</u> | <u>\$0</u> |

Note: The board may waive late filing fees for good cause.